



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.01.2022

CORAM

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

CRL.O.P.NO.5813 OF 2017

AND

CRL.M.P.NOS.4344 & 4345 OF 2017

K.Aputhiran

...Petitioner

Versus

The Assistant Commissioner of Income Tax,
Circle-I(I),
No.138/3, LMR Shopping Arcade,
Salem Main Road,
Namakkal - 637001

...Respondent

PRAYER : Criminal Original Petition filed under Section 482 of Criminal Procedure Code, to call for the records pertaining to the proceedings in E.O.C.C.No.20/2016 relating to Assessment year:2014-15, on the file of respondent in the Court of Chief Judicial Magistrate, Namakkal and quash the same.

For Petitioner : Ms.K.C.Aarthi

For Respondent : Mr.T.Aravind

O R D E R

This Criminal Original Petition has been filed to quash the proceedings initiated in E.O.C.C.No.20/2016 under Section 276C of the Income Tax Act, 1961, on the file of the respondent in the Court of Chief Judicial Magistrate, Namakkal.

2. Though several grounds have been raised by the learned counsel for the Petitioner, it is the main contention before this Court that the amount has already been paid. Therefore, there cannot be any prosecution. It is further submitted that as per the direction of the Assessing Officer full interest have also been paid, which has not taken note before filing the case.



3. At the outset, I am of the view that these are all factual aspects which cannot be gone into at this stage. It is the matter for evidence before the trial Court. At this stage, learned counsel for the petitioner submitted that compounding petition is pending before the authority and the authority has to take decision immediately. Be that as it may. If the compound petition is pending before the authority, the authority shall act as per law and take decision within a period of two months from the date of receipt of copy of this Order. In such a view of the matter the Criminal Original Petition is liable to be dismissed.

4. As far as the trial is concerned, the presence of the Petitioner is dispensed with except for receiving copies, answering the charges and questioning under Section 313 Cr.P.C. or any other date that may be fixed by the trial court.

5. In the result, Criminal Original Petition is dismissed. Consequently, connected Criminal Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

msv

To

1. The Chief Judicial Magistrate, Namakkal.
2. The Assistant Commissioner of Income Tax,
Circle-I(I),
No.138/3, LMR Shopping Arcade,
Salem Main Road,
Namakkal - 637001.

+1cc to M/s.K.Venkatesh, Advocate, S.R.No.3522

Crl. O.P. No.5813 of 2017 and
Crl.M.P.Nos.4344 & 4345 of 2017

PCH(CO)
RLP(07/02/2022)